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PART IV**Act of the Dominion Legislature assented to by the Governor General**GOVERNMENT OF INDIA
MINISTRY OF LAW*New Delhi, the 12th February, 1949*

The following Act of the Dominion Legislature received the assent of the Governor-General on the 11th February, 1949 and is hereby published for general information:—

Act No. I of 1949

An Act further to amend the Indian Tariff Act, 1934.

WHEREAS it is expedient further to amend the Indian Tariff Act, 1934 (XXXII of 1934) for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. Short title.—This Act may be called the Indian Tariff (Amendment) Act, 1949.

2. Definitions.—In this Act, unless there is anything repugnant to the subject or context,—

(a) "General Agreement" means the General Agreement on Tariffs and Trade, the Protocol for the provisional application of which was signed on behalf of India on the 8th day of June, 1948;

(b) "Item" means an Item in the First Schedule to the Tariff Act;

(c) "notification" means a notification in the official Gazette;

(d) "Schedule" means a Schedule to this Act;

(e) "Tariff Act" means the Indian Tariff Act, 1934 (XXXII of 1934).

3. Amendments to Act XXXII of 1934.—The Items in Schedule A shall be amended in the manner directed therein.

4. Duration of certain amendments.—The amendments made by section 3, except in so far as they relate to the Items or portions of the Items specified in Schedule B, shall remain in force until the 31st day of March 1951:

Provided that in case the General Agreement ceases to apply to India, the Central Government may, by notification, modify any such amendment not relating to any Item or portion of an Item in Schedule B, in any manner it thinks fit, but such modification shall not result in the imposition of a duty higher than what would have been leviable under the Tariff Act, if this Act had not come into force.

Explanation.—Nothing contained in this section shall be deemed to limit in any way the duration of the amendments relating to the Items, or portions of the Items, specified in Schedule B.

5. Duty not to be levied or increased in certain cases.—It is hereby declared that, until the 31st day of March, 1951,

(a) no duty shall be levied on the articles to which the first five Items in Schedule C relate, and

(b) the duty levied on the articles to which the sixth Item in that Schedule relates shall not be increased above 8 per cent. *ad valorem*:

Provided that this section shall stand repealed if and when the General Agreement ceases to apply to India.

6. Power to declare Act inapplicable to articles of certain countries.—The Central Government may, by notification, declare that the provisions of this Act shall not apply to any goods which are the produce or manufacture of countries which are not, or which cease to be, parties to the General Agreement; and thereupon the duties applicable to such goods shall be those which would have been applicable to them if this Act had not come into force.

7. Additional duties of customs not to be levied on certain goods.—The additional duties of customs referred to in section 5 of the Indian Finance Act, 1948 (XX of 1948) shall not be levied or collected on the goods comprised in any of the Items specified in Schedules A or C.

8. Decision of questions regarding the applicability of the General Agreement.—If any question arises whether the General Agreement applies to any country, or whether it has ceased to apply to India or any other country, it shall be referred to the Central Government whose decision shall be final and shall not be liable to be questioned in any court of law.

SCHEDULE A
(See section 8)

| | Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration protective rates of duty |
|--|----------|---|----------------|---------------------------------|---|------------------|-----------------------------------|
| | | | | | The United Kingdom | A British Colony | |
| (i) For | "2 | Bacon and Ham, not canned or bottled. | Revenue | 80 per cent <i>ad valorem</i> . | ... | ..." | |
| Substitute | "2 | Bacon and Ham, not canned or bottled. | Revenue | 25 per cent <i>ad valorem</i> . | ... | ..." | |
| (ii) For | "4 | Butter, Cheese and Ghee. | Revenue | 80 per cent <i>ad valorem</i> . | ... | ..." | |
| Substitute and insert in their appropriate places. | "4 | Ghee . . . | Revenue | 80 per cent <i>ad valorem</i> . | ... | ... | |
| | 4(4) | Butter . . . | Revenue | 25 per cent <i>ad valorem</i> . | ... | ... | |
| | 4(5) | Cheese . . | Revenue | 25 per cent <i>ad valorem</i> . | ... | ..." | |
| (iii) For | "4(1) | Milk, condensed or preserved, including milk cream. | Revenue | 80 per cent <i>ad valorem</i> . | ... | ..." | |
| Substitute | "4(1) | Milk, condensed or preserved, including milk cream, but excluding dried skim milk, that is to say, dried milk powder containing not more than 4 per cent of fat and no added ingredients. | Revenue | 25 per cent <i>ad valorem</i> . | ... | ... | |
| | 4(2) | Dried skim milk, that is to say, dried milk powder containing not more than 4 per cent of fat and no added ingredients. | ... | Free. | ... | ... | |
| | 4(3) | Sterilised cream . | Revenue | 25 per cent <i>ad valorem</i> . | ... | ..." | |

| | Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|--|---------------|---|--|--|---|--|--------------------------------------|
| | | | | | The United Kingdom | A British Colony | |
| vi) After | "7 | Vegetables, all sorts, fresh, dried, salted or preserved, not otherwise specified. | Preferential revenue. | 30 per cent <i>ad valorem</i> . | ... | 24 per cent <i>ad valorem</i> ." | |
| vii) | "7(1) | Dehydrated vegetables, all sorts, other than tomatoes, onions, potatoes and cauliflower. | Preferential revenue. | 30 per cent <i>ad valorem</i> . | ... | 24 per cent <i>ad valorem</i> " | |
| After | "8 | Fruits, all sorts, fresh or preserved, not otherwise specified. | Preferential revenue. | 30 per cent <i>ad valorem</i> . | ... | 24 per cent <i>ad valorem</i> " | |
| ix) At their appropriate places | "8(4) 8(5) | Apples and pears, fresh. Prunes and grapes, fresh. | Preferential revenue, Preferential revenue. | 30 per cent <i>ad valorem</i> . 30 per cent <i>ad valorem</i> . | ... | 24 per cent <i>ad valorem</i> , 24 per cent <i>ad valorem</i> " | |
| viii) For | "8(1) | Currants | Revenue | Re. 1-8-0 per owt. | ... | ..." | |
| substitute | "8(1) | Currants | Revenue | Re. 1 per owt. | ... | ..." | |
| vii) For | "9(3) | The following spices, whether ground or unground, namely :— Cardamoms, cassia, cinnamon, cloves, nutmegs and pepper. | Preferential revenue. | 54 per cent <i>ad valorem</i> . | ... | 45 per cent <i>ad valorem</i> " | |
| Substitutes and insert in their appropriate places. | "9(3) 9(7) | The following spices, whether ground or unground, namely :— Cardamoms, cinnamon, cloves, nutmegs and pepper. Cassia lignea, ground or unground. | Preferential revenue | 54 per cent <i>ad valorem</i> . | .. | 45 per cent <i>ad valorem</i> | |
| iii) For | "9(6) | Vanilla beans | Revenue | 30 per cent <i>ad valorem</i> . | ... | ..." | |
| substitute | "9(6) | Vanilla beans | Revenue | 20 per cent <i>ad valorem</i> . | ... | ..." | |
| x) After | "10 | Grain and pulse, not otherwise specified, including broken grains and pulse, but excluding flour. | .. | Free | ... | ..." | |
| In the appropriate place | "10(2) | Rice | .. | Free | ... | ..." | |

| | Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|--|----------|--|-----------------------|--------------------------------|---|--------------------------------|--------------------------------------|
| | | | | | The United Kingdom | A British Colony | |
| (xi) After | "12 | Seeds, all sorts, not otherwise specified. | Revenue | 30 per cent <i>ad valorem.</i> | ... | ... | " |
| Insert in the appropriate place. | "12(6) | Grass and clover seeds. | Revenue | 15 per cent <i>ad valorem.</i> | ... | ... | " |
| (xii) After | "13 | Dyeing and Tanning Substances, all sorts, not otherwise specified. | Revenue | 30 per cent <i>ad valorem.</i> | ... | ... | " |
| Insert in the appropriate place | "13(8) | Cochineal | Revenue | 20 per cent <i>ad valorem.</i> | .. | ... | " |
| (xiii) For | "13(4) | Gums, Arabic, Benjamin (ras and cowrie) and Dammer (including unrefined batu) and Rosin. | Preferential revenue. | 36 per cent <i>ad valorem.</i> | .. | 24 per cent <i>ad valorem.</i> | |
| Substitute and Insert in their appropriate places. | "13(4) | Gums, Arabic, Benjamin (ras and cowrie) and Dammer (including unrefined batu). | Preferential revenue. | 36 per cent <i>ad valorem.</i> | ... | 24 per cent <i>ad valorem.</i> | |
| | 13(9) | Rosin | Preferential revenue. | 24 per cent <i>ad valorem.</i> | .. | 24 per cent <i>ad valorem.</i> | |
| (xiv) For | "15 | All sorts of Stearine wax, grease and animal fat not otherwise specified. | Revenue | 30 per cent <i>ad valorem.</i> | ... | ... | " |
| Substitute and Insert in their appropriate places. | "15 | All sorts of wax, grease and animal fat not otherwise specified. | Revenue | 30 per cent <i>ad valorem.</i> | ... | ... | |
| | 15(9) | Mineral grease, including petroleum jelly. | Revenue | 27 per cent <i>ad valorem.</i> | .. | .. | |
| | 15(10) | Stearine | Revenue | 25 per cent <i>ad valorem.</i> | ... | ... | " |
| (xv) For | "15(5) | Fish oil and whale oil, hardened or hydrogenated. | Revenue | Rs. 12 per cwt. | .. | ... | " |
| Substitute | "15(6) | Fish oil and whale oil, hardened or hydrogenated. | Revenue | Rs. 10 per cwt. | .. | .. | " |
| (xvi) After | "15(0) | Vegetable Non-essential oils not otherwise specified. | Preferential revenue. | 42 per cent <i>ad valorem.</i> | .. | 30 per cent <i>ad valorem.</i> | |
| Insert in the appropriate place | "15(11) | Tung oil | Preferential revenue. | 30 per cent <i>ad valorem.</i> | .. | 30 per cent <i>ad valorem.</i> | |

| | Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|--|----------|---|----------------|---|---|------------------|--------------------------------------|
| | | | | | The United Kingdom | A British Colony | |
| (xvi) After <i>Insert in the appropriate place</i> | "15 (8) | All sorts of animal oils not otherwise specified. | Revenue | 80 per cent <i>ad valorem.</i> | ... | ... " | |
| | | | | | | | |
| (xvii) For <i>Substitute</i> | "15 (12) | Neatsoot oil | Revenue | 15 per cent <i>ad valorem.</i> | ... | ... " | |
| | | | | | | | |
| (xviii) For <i>Substitute and insert in their appropriate places.</i> | "16 | Canned or bottled bacon, ham and lard. | Revenue | 80 per cent <i>ad valorem.</i> | ... | ... " | |
| | | | | | | | |
| (xix) For <i>Substitute and insert in their appropriate places.</i> | "16 (1) | Fish, canned | Revenue | 80 per cent <i>ad valorem.</i> | ... | ... " | |
| | | | | | | | |
| | "16 (1) | Fish, canned, other than canned sardines and pilchards. | Revenue | 20 per cent <i>ad valorem.</i> | ... | ... | |
| | 16 (3) | Sardines and pilchards, canned. | Revenue | 20 per cent <i>ad valorem.</i> | ... | ... " | |
| | "20 (1) | Fruit Juices, Squashes, Cordials and Syrups— (a) manufactured in a British Colony. (b) not manufactured in a British Colony. | Protective | 27 per cent <i>ad valorem.</i> | ... | ... | March 31st, 1949. |
| | | | Protective | 40 per cent <i>ad valorem.</i> | ... | ... | March 31st, 1949." |
| | "20 (1) | Fruit Juices, Squashes, Cordials and Syrups not otherwise specified— (a) manufactured in a British Colony. (b) not manufactured in a British Colony. | Protective | 80 per cent <i>ad valorem.</i> | ... | ... | March 31st, 1949. |
| | | | Protective | 40 per cent <i>ad valorem.</i> | ... | ... | March 31st, 1949. |
| | 20 (5) | Juices either individually or in mixture, of the following fruits, namely : Apricots, Berries, Grapes, Pineapple, Plums and Prunes— (a) manufactured in a British Colony. (b) not manufactured in a British Colony. | Protective | 84 per cent <i>ad valorem.</i> | ... | ... | March 31st, 1949. |
| | | | Protective | Rate of duty as actually charged at the time for manufacture in a British Colony plus 6 per cent <i>ad valorem.</i> | ... | ... | March 31st, 1949. |

| | Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rate of duty |
|---|----------|--|-----------------------|--|---|----------------------------------|-------------------------------------|
| | | | | | The United Kingdom | A British Colony | |
| (xx) For Substitute and insert in their appropriate places. | "20 (2) | Vegetables, canned or bottled. | Preferential revenue. | 36 per cent <i>ad valorem.</i> | ... | 24 per cent <i>ad valorem.</i> " | |
| | "20 (2) | Vegetables, canned or bottled the following, namely: tomatoes, potatoes, onions and cauliflowers. | Preferential revenue. | 36 per cent <i>ad valorem</i> | ... | 24 per cent <i>ad valorem.</i> | |
| | 20 (6) | Asparagus, canned | Preferential revenue. | 24 per cent <i>ad valorem.</i> | ... | 24 per cent <i>ad valorem.</i> | |
| | 20 (7) | Vegetables, canned or bottled, all sorts, other than tomatoes, potatoes, onions and cauliflowers. | Preferential revenue. | 30 per cent <i>ad valorem.</i> | ... | 24 per cent <i>ad valorem.</i> " | |
| (xxi) For Substitute and insert in their appropriate places. | "20(8) | Fruits, canned or bottled— (a) manufactured in a British Colony. | Protective | 40 per cent <i>ad valorem.</i> | ... | ... | March 31st, 1949. |
| | | (b) not manufactured in a British Colony. | Protective | 60 per cent <i>ad valorem.</i> | ... | ... | March 31st, 1949. |
| | "20 (8) | Fruits, canned or bottled, not otherwise specified— (a) manufactured in a British Colony. | Protective | 50 per cent <i>ad valorem.</i> | ... | ... | March 31st, 1949. |
| | | (b) not manufactured in a British Colony. | Protective | 60 per cent <i>ad valorem.</i> | ... | ... | March 31st, 1949. |
| | 20 (8) | Canned fruits the following, namely: Apricots, Berries, Grapes, Plums and Prunes, and fruit salads composed not less than 80 per cent in quantity and in value of the above named fruits— (a) manufactured in a British Colony. | Protective | 54 per cent <i>ad valorem.</i> | ... | ... | March 31st, 1949. |
| | | (b) not manufactured in a British Colony. | Protective | Rate of duty actually charged at the time for manufacture in a British Colony plus 6 per cent <i>ad valorem.</i> | ... | ... | March 31st, 1949. |
| | 20 (9) | Pineapples, canned— (a) manufactured in a British Colony. | Protective | 52 per cent <i>ad valorem.</i> | ... | ... | March 31st, 1949. |
| | | (b) not manufactured in a British Colony. | Protective | Rate of duty actually charged at the time for manufacture in a British Colony plus 8 per cent <i>ad valorem.</i> | ... | ... | March 31st, 1949." |

| | Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|--|----------|---|-----------------------|---|---|--|--------------------------------------|
| | | | | | The United Kingdom | A British Colony | |
| (xxii) After Insert in their appropriate places. | "21 | Canned or bottled provisions, not otherwise specified | Revenue | 30 per cent <i>ad valorem.</i> | ... | ..." | |
| | "21 (4) | Meat, canned | Revenue | 20 per cent <i>ad valorem.</i> | ... | ... | |
| | 21 (5) | Rennet essence | Revenue | 20 per cent <i>ad valorem.</i> | ... | ... | |
| | 21 (6) | Soups, canned or bottled | Revenue | 25 per cent <i>ad valorem.</i> | ... | ..." | |
| (xxiii) After Insert in their appropriate places. | "21 (1) | Provisions and Ollman's Stores and Groceries, all sorts, not otherwise specified | Revenue | 80 per cent <i>ad valorem.</i> | ... | ..." | |
| | "21 (7) | Blended flavouring concentrates for the preparation of non-alcoholic beverages | Revenue | 30 per cent <i>ad valorem.</i> | ... | ... | |
| | 21 (8) | Meat, frozen | Revenue | 20 per cent <i>ad valorem.</i> | ... | ..." | |
| | 21 (9) | Soups, all sorts, not otherwise specified | Revenue | 25 per cent <i>ad valorem.</i> | ... | ..." | |
| (xxiv) For Substitute | "22 (8) | Wines, not containing more than 42 per cent of proof spirit— (a) Champagne and other sparkling wines. (b) Other sorts | Revenue | Rs. 10-11 per Imperial gallon. | ... | ... | |
| | | | Revenue | Rs. 11-4 per Imperial gallon. | ... | ..." | |
| | "22 (8) | Wines, not containing more than 42 per cent of proof spirit— (a) Champagne and other sparkling wines. (b) Other sorts | Revenue | Rs. 10-8 per Imperial gallon. | ... | ... | |
| | | | Revenue | Rs. 9-8 per Imperial gallon. | ... | ..." | |
| (xxv) For | "22 (5) | Spirits— (a) Bitters— (i) entered in such a manner as to indicate that the strength is not to be tested. (ii) not so entered | Preferential revenue. | Rs. 75 per Imperial gallon. | ... | Rs. 67-8 per Imperial gallon. | |
| | | | Preferential revenue. | Rs. 56-4 per Imperial gallon of the strength of London proof. | ... | Rs. 50-10 per Imperial gallon of the strength of London proof. | |

| Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|------------|---|---|--|--|---|--|
| | | | | The United Kingdom | A British Colony | |
| | (b) Drugs and medicines containing spirit— (i) entered in such a manner as to indicate that the strength is not to be tested. (ii) not so entered (c) Perfumed spirits (d) Rum | Preferential revenue. Revenue Preferential revenue. | Rs. 48 per Imperial gallon. Rs. 34-12 4/5 per Imperial gallon of the strength of London proof. Rs. 60 per Imperial gallon or 25 per cent <i>ad valorem</i> , whichever is higher plus one-half of the total duty. Rs. 56-4 per Imperial gallon of the strength of London proof. | Rs. 48-8 1/5 per Imperial gallon. Rs. 31-8 1/5 per Imperial gallon of the strength of London proof. | Rs. 48-8 1/5 per Imperial gallon. Rs. 31-8 1/5 per Imperial gallon of the strength of London proof. ... | |
| | Provided that— (a) on any article chargeable under this item with the lower rate of duty, the duty levied shall in no case be less than 30 per cent <i>ad valorem</i> , and on any article chargeable under this item with the higher rate of duty, the duty levied shall in no case be less than 45 per cent <i>ad valorem</i> ; (b) where the unit of assessment is the Imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof. | | | | | |
| Substitute | "22 (b) Spirits— (a) Bitters— (i) entered in such a manner as to indicate that the strength is not to be tested. (ii) not so entered | Preferential revenue. Preferential revenue. | Rs. 73-2 per Imperial gallon. Rs. 55-5 per Imperial gallon of the strength of London proof. | | Rs. 67-8 per Imperial gallon. ... | |
| | | | | | | Rs. 50-10 per Imperial gallon of the strength of London proof. |

| | Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration protective rates of duty |
|-------------|----------|---|--|---|---|--|-----------------------------------|
| | | | | | The United Kingdom | A British Colony | |
| | | (b) Drugs and medicines containing spirit— (i) entered in such a manner as to indicate that the strength is not to be tested. (ii) not so entered (c) Perfumed spirits (d) Rum | Preferential revenue. Preferential revenue. Revenue Preferential revenue. | Rs. 49 per Imperial gallon. Rs. 34-12 1/5 per Imperial gallon of the strength of London proof Rs. 60 per Imperial gallon or 25 per cent <i>ad valorem</i> , whichever is higher plus one-fourth of the total dutv. Rs. 55-5 per Imperial gallon of the strength of London proof. | Rs. 43-3 1/5 per Imperial gallon. Rs. 31-3 1/5 per Imperial gallon of the strength of London proof. ... Rs. 50-10 per Imperial gallon of the strength of London proof. | Rs. 43-3 1/5 per Imperial gallon. Rs. 31-3 1/5 per Imperial gallon of the strength of London proof. ... Rs. 50-10 per Imperial gallon of the strength of London proof." | |
| | | Provided that— (a) on any article chargeable under this item with the lower rate of duty, the duty levied shall in no case be less than 30 per cent <i>ad valorem</i> , and on any article chargeable under this item with the higher rate of duty, the duty levied shall in no case be less than 45 per cent <i>ad valorem</i> ; (b) where the unit of assessment is the Imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof. | | | | | |
| (xxvi) For | "24 (3) | Tobacco, unmanufactured | Preferential revenue. | Rs. 7-8 per lb. | ... | Rs. 7-0 per lb." | |
| | | | | | | | |
| Substitute | "24 (3) | Tobacco, unmanufactured | Preferential revenue. | Rate of duty not exceeding the Preferential rate which would have been applicable to the product if it had been of British Colonial origin. | ... | Rs. 0-6 per lb." | |
| | | | | | | | |
| (xxvii) For | "27 (1) | Asphalt | Preferential revenue. | 30 per cent <i>ad valorem</i> . | ... | 18 per cent <i>ad valorem</i> " | |
| | | | | | | | |
| Substitute | "27 (1) | Asphalt | Preferential revenue. | 27 per cent <i>ad valorem</i> . | ... | 18 per cent <i>ad valorem</i> " | |
| | | | | | | | |

| | Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|--|----------|--|-----------------------|--|---|--------------------------------|--------------------------------------|
| | | | | | The United Kingdom | A British Colony | |
| (xxviii) For Substitute and insert in their appropriate places | "27 (2) | Pitch and Tar | Revenue | 30 per cent <i>ad valorem.</i> | ... | ... | |
| | | | | | | | |
| (xxix) For Substitute | "27 (2) | Pitch and Tar not otherwise specified | Revenue | 30 per cent <i>ad valorem.</i> | ... | ... | |
| | 27 (9) | Crude and refined coal tar and coal pitch. | Revenue | 27 per cent <i>ad valorem.</i> | ... | ... | |
|) For Substitute and insert in their appropriate places | "27 (8) | All sorts of mineral oils not otherwise specified. | Revenue | 30 per cent <i>ad valorem.</i> | ... | ... | |
| | | | | | | | |
|) For Substitute and insert in their appropriate places | "27 (3) | All sorts of mineral oils not otherwise specified. | Revenue | 27 per cent <i>ad valorem.</i> | ... | ... | |
| | | | | | | | |
|) For Substitute and insert in their appropriate places | "28 | Chemicals, Drugs and medicines, all sorts, not otherwise specified. | Preferential revenue. | 36 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem.</i> | |
| | | | | | | | |
|) For Substitute and insert in their appropriate places | "28 | Chemicals, Drugs and medicines, all sorts, not otherwise specified. | Preferential revenue. | Rate of duty actually charged at the time for such products of the United Kingdom or British colonial origin plus 10 per cent <i>ad valorem.</i> | 26 per cent <i>ad valorem.</i> | 26 per cent <i>ad valorem.</i> | |
| | 28 (21) | Acetyl salicylic acid in tablets or in powder; atropine sulphate; Crerylic acid; hyoscine hydrobromide; Phenobarbital; Vitamins A and E excluding fish-liver oils. | Preferential revenue. | 30 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem.</i> | |
| | 28 (22) | Cod-liver oil packed in containers not exceeding 14 lbs. in capacity. | Preferential revenue. | 30 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem.</i> | |
| | 28 (23) | Iodine, in crude form. | Preferential revenue. | 30 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem.</i> | |
| | 28 (24) | Lactose (sugar of milk). | Preferential revenue. | 30 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem.</i> | |
| | 28 (25) | Menthol . . . | Preferential revenue. | 24 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem.</i> | |
| | 28 (26) | Penicillin and its products. | Preferential revenue. | 30 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem.</i> | |
| | 28 (27) | Antibiotics such as streptomycin, gramicidin, tyrocidine and tyrothricin. | Preferential revenue. | 30 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem.</i> | |
| | 28 (28) | Sulphur drugs and vitamin preparations other than fish-liver oil. | Preferential revenue. | 30 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem.</i> | |

| | Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|--|----------|--|----------------|-------------------------|---|------------------|--------------------------------------|
| | | | | | The United Kingdom | A British Colony | |
| (xxxii) For | "28 (8) | The following Chemicals, Drugs and Medicines, namely, acetic, carbolic, citric, hydrochloric, nitric, oxalic, sulphuric, tartaric, and other acids, anhydrous ammonia, naphthalene, potassium chlorate, potassium cyanide and other potassium compounds, bicarbonate of soda, borax, sodium cyanide, sodium silicate, arsenic, calcium carbide, glycerine, lead, magnesium and zinc compounds not otherwise specified, aloes, asafoetida, cocaine, sarsaparilla and storax. | Revenue | 30 per cent ad valorem. | ... | ..." | |
| Substitute and insert in their appropriate places. | "28 (8) | The following Chemicals, Drugs and Medicines, namely, carbolic, citric, hydrochloric, nitric, oxalic, sulphuric, tartaric, and acids not otherwise specified, anhydrous ammonia, naphthalene, potassium chlorate, potassium cyanide and potassium compounds, not otherwise specified, bicarbonate of soda, sodium cyanide, sodium silicate, arsenic, calcium carbide, glycerine, lead, magnesium and zinc compounds, not otherwise specified, aloes, asafoetida, cocaine, sarsaparilla and storax. | Revenue | 30 per cent ad valorem. | ... | ..." | |
| | 28 (29) | Acetic acid, Boric acid, Borax and Phenol. | Revenue | 25 per cent ad valorem. | ... | ..." | |
| (xxxiii) After | "28 (14) | Toilet Requisites not otherwise specified. | Revenue | 30 per cent ad valorem. | ... | ..." | |
| Insert in the appropriate place. | "28 (30) | Tooth paste, Tooth powder, Talcum powder, Shaving soap and shaving cream. | Revenue | 30 per cent ad valorem. | ... | ..." | |

| | Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|--|----------|--|-----------------------|--------------------------------|---|------------------|--------------------------------------|
| | | | | | The United Kingdom | A British Colony | |
| (xxxiii) For | "80 | Paints, colours and painters' materials, all sorts, not otherwise specified, including paints, solutions and compositions containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1934. | Preferential revenue. | 36 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem.</i> | ... | " |
| Substitute and insert in their appropriate places. | "80 | Paints, colours and painters' materials, all sorts, not otherwise specified. | Preferential revenue. | 36 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem.</i> | ... | |
| | 80 (11) | Paints, solutions and compositions containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1934 | Preferential revenue. | 24 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem.</i> | ... | |
| | 80 (12) | Lithopone | Preferential revenue. | 30 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem.</i> | ... | " |
| (xxxiv) For | "80 (1) | Dyes derived from coal-tar, and coal-tar derivatives, used in any dyeing process. | Revenue | 12 per cent <i>ad valorem.</i> | ... | ... | " |
| Substitute and insert in their appropriate places. | "80 (1) | Dyes derived from coal-tar, and coal-tar derivatives, used in any dyeing process, all sorts, other than Allizarine moist exceeding 20 per cent Allizarine red, Azo dyes, Sulphur black, Sulphur dyes of other colours, Ultrazols and vats, powder. | Revenue | 12 per cent <i>ad valorem.</i> | ... | ... | |
| | 80 (18) | Dyes derived from coal-tar, the following, namely:— | | | | | |
| | | Allizarine moist exceeding 20 per cent. | Revenue | 12 per cent <i>ad valorem.</i> | ... | ... | |
| | | Allizarine red | Revenue | 12 per cent <i>ad valorem.</i> | ... | ... | |
| | | Azo dyes | Revenue | 12 per cent <i>ad valorem.</i> | ... | ... | |
| | | Sulphur black | Revenue | 12 per cent <i>ad valorem.</i> | ... | ... | |
| | | Sulphur dyes of other colours. | Revenue | 12 per cent <i>ad valorem.</i> | ... | ... | |
| | | Ultrazols | Revenue | 12 per cent <i>ad valorem.</i> | ... | ... | |
| | | Vats, powder | Revenue | 12 per cent <i>ad valorem.</i> | ... | ... | " |

| | Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|-----------|----------|---|-----------------------|--|---|------------------|--------------------------------------|
| | | | | | The United Kingdom | A British Colony | |
| xxxv) For | "30(2) | Paints, colours and painters' materials, the following, namely:— (a) Red lead, genuine dry, genuine moist and reduced moist. | Preferential revenue. | 30 per cent <i>ad valorem</i> or Rs. 4-12 per cwt., whichever is higher, plus one-fifth of the total duty. 30 per cent <i>ad valorem</i> or Rs. 5-12 per cwt., whichever is higher, plus one-fifth of the total duty. 30 per cent <i>ad valorem</i> or Rs. 6 per cwt., whichever is higher, plus one-fifth of the total duty. 30 per cent <i>ad valorem</i> or Rs. 8-8 per cwt., whichever is higher, plus one-fifth of the total duty. 30 per cent <i>ad valorem</i> or Rs. 11-4 per cwt., whichever is higher, plus one-fifth of the total duty. 30 per cent <i>ad valorem</i> or Rs. 17 per cwt., whichever is higher plus one-fifth of the total duty. 30 per cent <i>ad valorem</i> or Rs. 24 per cwt., whichever is higher plus one-fifth of the total duty. | 24 per cent <i>ad valorem</i> . | ... | |
| | | | | | 24 per cent <i>ad valorem</i> . | ... | |
| | | | | | 24 per cent <i>ad valorem</i> . | ... | |
| | | | | | 24 per cent <i>ad valorem</i> . | ... | |
| | | | | | 24 per cent <i>ad valorem</i> . | ... | |
| | | | | | 24 per cent <i>ad valorem</i> . | ... | |
| | | | | | 24 per cent <i>ad valorem</i> . | ... | |
| | | | | | 24 per cent <i>ad valorem</i> . | ... | |
| | | | | | 24 per cent <i>ad valorem</i> . | ... | |
| | | | | | 24 per cent <i>ad valorem</i> . | ... | |
| | "30 (2) | Paints, colours and painters' materials, the following, namely:— (a) Red lead, genuine dry, genuine moist and reduced moist. | Preferential revenue. | 30 per cent <i>ad valorem</i> or Rs. 4-12 per cwt., whichever is higher, plus one-fifth of the total duty. | 24 per cent <i>ad valorem</i> . | ... | |
| | | | | | 24 per cent <i>ad valorem</i> . | ... | |

| Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|---------------------------|--|-----------------------|---|---|------------------|--------------------------------------|
| | | | | The United Kingdom | A British Colony | |
| | (a) Zinc white, genuine dry. | Preferential revenue. | 30 per cent <i>ad valorem</i> or Rs. 6 per cwt., whichever is higher plus one-fifth of the total duty. | 24 per cent <i>ad valorem</i> . | ... | |
| | (cc) Ultramarine blue— (i) In packing of 1 lb. or over. | Preferential revenue. | 30 per cent <i>ad valorem</i> or Rs. 8-8 per cwt., whichever is higher. | 24 per cent <i>ad valorem</i> . | ... | |
| | (ii) In packing of $\frac{1}{2}$ lb. and over but less than 1 lb. | Preferential revenue. | 30 per cent <i>ad valorem</i> or Rs. 11-4 per cwt., whichever is higher. | 24 per cent <i>ad valorem</i> . | ... | |
| | (iii) In packing of $\frac{1}{4}$ lb. and over but less than $\frac{1}{2}$ lb. | Preferential revenue. | 30 per cent <i>ad valorem</i> or Rs. 17 per cwt., whichever is higher. | 24 per cent <i>ad valorem</i> . | ... | |
| | (iv) In packing of less than $\frac{1}{4}$ lb. | Preferential revenue. | 30 per cent <i>ad valorem</i> or Rs. 24 per cwt., whichever is higher. | 24 per cent <i>ad valorem</i> . | ... | |
| | (d) Paints, other sorts, coloured, moist— (i) In packing of 1 lb. or over. | Preferential revenue. | 30 per cent <i>ad valorem</i> or Rs. 8-8 per cwt., whichever is higher plus one-fifth of the total duty. | 24 per cent <i>ad valorem</i> . | ... | |
| | (ii) In packing of $\frac{1}{2}$ lb. and over but less than 1 lb. | Preferential revenue. | 30 per cent <i>ad valorem</i> or Rs. 11-4 per cwt., whichever is higher plus one-fifth of the total duty. | 24 per cent <i>ad valorem</i> . | ... | |
| | (iii) In packing of $\frac{1}{4}$ lb. and over but less than $\frac{1}{2}$ lb. | Preferential revenue. | 30 per cent <i>ad valorem</i> or Rs. 17 per cwt., whichever is higher plus one-fifth of the total duty. | 24 per cent <i>ad valorem</i> . | ... | |
| | (iv) In packing of less than $\frac{1}{4}$ lb. | Preferential revenue. | 30 per cent <i>ad valorem</i> or Rs. 24 per cwt., whichever is higher plus one-fifth of the total duty. | 24 per cent <i>ad valorem</i> . | ..." | |
| (xxxvi) For Substitute | "31 (4) Camphor . . . | Revenue | 60 per cent <i>ad valorem</i> . | ... | ..." | |
| | "31 (4) Camphor | Revenue | 50 per cent <i>ad valorem</i> . | ... | ... | |

| | Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|--|----------|--|----------------|---------------------------------|---|------------------|--------------------------------------|
| | | | | | The United Kingdom | A British Colony | |
| (xxxvii) For | "35 | Manures, all sorts, including animal bones and the following chemical manures:—Basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, carboline, urea, nitrate of lime, calcium cyanamide, ammonium phosphates, mineral phosphates and mineral superphosphates. | ... | Free | ... | ... | " |
| Substitute and insert in their appropriate places. | "35 | Manures, all sorts, including animal bones and the following chemical manures when imported in a form indicative of their use for manurial purposes:—Basic slag, nitrate of ammonia, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, carboline, urea, nitrate of lime, calcium cyanamide, ammonium phosphates, mineral phosphates and mineral superphosphates. | ... | Free | ... | ... | |
| | 35 (1) | Nitrate of soda, when imported in a form indicative of its use for manurial purposes. | ... | Free | ... | ... | " |
| (xxxviii) After | "40 | Wood and timber, all sorts, not otherwise specified, including all sorts of ornamental wood. | Revenue | 80 per cent <i>ad valorem</i> . | ... | ... | " |
| Insert in their appropriate places. | "40(6) | Douglas Fir | Revenue | 20 per cent <i>ad valorem</i> . | ... | ... | |
| | 40(7) | Wall boards of wood fibre. | Revenue | 25 per cent <i>ad valorem</i> . | ... | ... | " |
| (xxxix) After | "44 | Paper, all sorts, not otherwise specified. | Revenue | 30 per cent <i>ad valorem</i> . | ... | ... | " |
| Insert | "44(1) | Cigarette paper in rolls and bobbins. | Revenue | 20 per cent <i>ad valorem</i> . | ... | ... | " |

THE GAZETTE OF INDIA EXTRAORDINARY, FEBRUARY 12, 1949

| | Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rate of duty |
|---|---|---|----------------|---|---|------------------|--|
| | | | | | The United Kingdom | A British Colony | |
| 1) For | "45 | Articles made of Paper and Papier Mache ; Stationery including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter and other cards, including cards in booklet forms ; including also waste paper. | Revenue | 30 per cent <i>ad valorem.</i> | ... | ..." | |
| <i>Substitute and resort in their appropriate places.</i> | "45 | Articles made of Paper and Papier Mache ; Stationery, not otherwise specified, including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter and other cards, including cards in booklet forms including also waste paper. | Revenue | 30 per cent <i>ad valorem.</i> | ... | ... | |
| | 45(3) | Fountain pens, complete. | Revenue | 30 per cent <i>ad valorem.</i> | .. | ..." | |
| | "49 | Textile manufacturers, the following articles when made wholly or mainly of any of the fabrics specified in— (a) item No. 48, 48(1), 48(4), 48(5), 48(7), or 48(10) : (b) Item No. 48(3) or 48(9) Bed sheets. Bedspreads. Bolster cases. Counterpanes. Cloths, table. Cloths, tray. Covers, bed. Covers, table. Dusters. Glass-cloths. Handkerchiefs. Napkins. Pillow cases. Pillow slips. Scarves. Shirts. Shawls. Sacks (cotton). Towels. Umbrella coverings. | Protective | The <i>ad valorem</i> rates of duty applicable to the fabric of which the article is wholly or mainly made. | .. | .. | The duration of applicable to the fabric of which the article is wholly or mainly made |
| Revenue | The <i>ad valorem</i> rates of duty applicable to the fabric of which the article is wholly or mainly made. | .. | ..." | | | | |

| | Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|------------|----------|--|----------------|---|---|------------------|--|
| | | | | | The United Kingdom | A British Colony | |
| Subsidies | "49 | Textile manufactures, the following articles when made wholly or mainly of any of the fabrics specified in | | | | | |
| | | (a) Item No. 48, 48 (1), 48 (1), 48 (5), 48 (7) or 48 (10). | Protective | The <i>ad valorem</i> rates of duty applicable to the fabric of which the article is wholly or mainly made. | ... | ... | The duration applicable to the fabric of which the article is wholly or mainly made. |
| | | (b) Item No. 48 (3) if of British manufacture, or other than cross-stitched, drawn-thread, or otherwise embroidered if not of British manufacture, or 48 (9) whether of British manufacture or otherwise. | Revenue | The <i>ad valorem</i> rates of duty applicable to the fabric of which the article is wholly or mainly made. | ... | ... | |
| | | (c) Item No. 48 (3) if not of British manufacture and if cross-stitched, drawn-thread or otherwise embroidered. | Revenue | 50 per cent <i>ad valorem</i> . | ... | ... | |
| | | Bed sheets. Bedspreads. Bolster cases. Counterpanes. Cloths, table. Cloths, tray. Covers, bed. Covers, table. Dusters. Glass-cloths. Handkerchiefs. Napkins. Pillow cases. Pillow slips. Scarves. Shirts. Shawls. Sacks (cotton). Towels. Umbrella coverings. | | | | | |
| (xlii) For | "49 (2) | Ribbons . . . | Revenue | 60 per cent <i>ad valorem</i> . | ... | ..." | |

| | Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|---|----------|---|----------------|--------------------------------|---|------------------|--------------------------------------|
| | | | | | The United Kingdom | A British Colony | |
| <i>Substitute</i> | "49 (2) | Ribbons . . . | Revenue | 50 per cent <i>ad valorem.</i> | ... | ... " | |
| <i>(xiii) After</i> | "52 | Apparel, hosiery, haberdashery, millinery and drapery, not otherwise specified. | Revenue | 30 per cent <i>ad valorem.</i> | ... | ... " | |
| <i>Insert in the appropriate place</i> | "52 (4) | Lace and trimmings, made of cotton or linen. | Revenue | 25 per cent <i>ad valorem.</i> | ... | ... " | |
| <i>(xiv) After</i> | "53 | Textile manufactures, not otherwise specified. | Revenue | 30 per cent <i>ad valorem.</i> | ... | ... " | |
| <i>Insert in the appropriate place</i> | "53 (2) | Linen embroideries | Revenue | 25 per cent <i>ad valorem.</i> | ... | ... " | |
| <i>(xv) For</i> | "55 | Hats, caps, bonnets and hatters' ware, not otherwise specified. | Revenue | 30 per cent <i>ad valorem.</i> | ... | ..." | |
| <i>Substitute</i> | "55 | Pith hats and helmets and hatters' ware, not otherwise specified. | Revenue | 30 per cent <i>ad valorem.</i> | ... | ... | |
| | 55 (1) | Fezes . . . | Revenue | 20 per cent <i>ad valorem.</i> | ... | ... | |
| | 55 (2) | Straw hats . . . | Revenue | 20 per cent <i>ad valorem.</i> | ... | ... | |
| | 55 (3) | Hats, caps and bonnets, all sorts, excluding Fezes, Pith hats and helmets and Straw hats. | Revenue | 20 per cent <i>ad valorem.</i> | ... | ... " | |
| <i>(xvi) For</i> | "60 (2) | Electric lighting bulbs | Revenue | 60 per cent <i>ad valorem.</i> | ... | ... " | |
| <i>Substitute and Insert in their appropriate places.</i> | "60 (2) | Electric lighting bulbs, not otherwise specified. | Revenue | 60 per cent <i>ad valorem.</i> | ... | ... | |
| | 60 (5) | Electric lighting bulbs for torches and automobiles. | Revenue | 60 per cent <i>ad valorem.</i> | ... | ... " | |
| <i>(xvii) For</i> | "60 (3) | Glass bangles, glass beads and false pearls. | Revenue | 60 per cent <i>ad valorem.</i> | ... | ... " | |

| | Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|---|----------|---|----------------|--------------------------------|---|------------------|--------------------------------------|
| | | | | | The United Kingdom | A British Colony | |
| <i>Substitute</i> | "60 (3) | Glass bangles | Revenue | 60 per cent <i>ad valorem.</i> | ... | ... | |
| | 60 (4) | Glass beads and false pearls. | Revenue | 50 per cent <i>ad valorem.</i> | ... | ... " | |
| <i>(xlviii) Before</i> | "71 | Hardware, Iron-mongery and tools, all sorts, not otherwise specified, including incandescent mantles but excluding machine tools and agricultural implements. | Revenue | 30 per cent <i>ad valorem.</i> | ... | ... " | |
| | | | | | ... | ... | |
| <i>Insert in the appropriate place.</i> | "61 (11) | Articles of imitation jewellery (including buttons and other fastenings) which consist of, or include, base metal plated with gold or silver or both and in which the proportion of gold or silver or both together to total metallic contents is less than 1·5 per cent. | Revenue | 20 per cent <i>ad valorem.</i> | ... | ... " | |
| <i>(xlix) After</i> | "71 | Hardware, Iron-mongery and tools, all sorts, not otherwise specified, including incandescent mantles but excluding machine tools and agricultural implements. | Revenue | 30 per cent <i>ad valorem.</i> | ... | ... " | |
| | | | | | ... | ... | |
| <i>Insert in the appropriate place.</i> | "71 (9) | Stoves for use with Kerosene, Gasoline or other liquid fuels and burners therefor. | Revenue | 20 per cent <i>ad valorem.</i> | ... | ... " | |
| | | | | | ... | ... | |
| <i>(l) After</i> | "71 (2) | Cutlery, all sorts, not otherwise specified. | Revenue | 30 per cent <i>ad valorem.</i> | ... | ... " | |
| | | | | | ... | ... | |
| <i>Insert in the appropriate place.</i> | "71 (10) | Safety razors and parts therefor, including blades. | Revenue | 30 per cent <i>ad valorem.</i> | ... | ... " | |
| | | | | | ... | ... | |
| <i>(ll) After</i> | "72 | Machinery, namely, such of the following articles as are not otherwise specified:— (a) prime-movers, boilers, locomotive engines and tenders for the same, portable | Revenue | 10 per cent <i>ad valorem.</i> | ... | ... " | |
| | | | | | ... | ... | |

| Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|----------|---|----------------|-----------------------|---|------------------|--------------------------------------|
| | | | | The United Kingdom | A British Colony | |
| | <p>engines (including power-driven road rollers, fire engines and tractors), and other machines in which the prime-mover is not separable from the operative parts;</p> <p>(b) machines and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts;</p> <p>(c) apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose;</p> <p>(d) control gear, self-acting or otherwise, and transmission-gear designed for use with any machinery above specified, including belting of all materials (other than cotton, hair and canvas ply) and driving chains, but excluding driving ropes not made of cotton;</p> <p>(e) electrical wires and cables, insulated or not, and poles, troughs, conduits and</p> | | | | | |

| Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|-------------------------------------|-----------------|--|-----------------------|---|------------------|--------------------------------------|
| | | | | The United Kingdom | A British Colony | |
| | | Insulators designed as part of a transmission system, and the fittings thereof. NOTE.—The term "industrial system" used in sub-item (c) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity. | | | | |
| Insert in their appropriate places. | "72(15) | Boot and shoe manufacturing machinery. | Revenue | 10 per cent ad valorem. | ... | ... |
| | 72(16) | Cinema-projecting apparatus. | Revenue | 10 per cent ad valorem. | ... | ... |
| | 72(17) | Metal working machinery other than machine tools. | Revenue | 10 per cent ad valorem. | ... | ... |
| | 72(18) | Mining machinery | Revenue | 10 per cent ad valorem. | ... | ... |
| | 72(19) | Oil-crushing and refining machinery | Revenue | 10 per cent ad valorem. | ... | ... |
| | 72(20) | Petroleum and gas-well drilling equipment. | Revenue | 10 per cent ad valorem. | ... | ... |
| | 72(21) | Refrigerating machinery other than domestic refrigerators. | Revenue | 10 per cent ad valorem. | ... | ... |
| | 72(22) | Sound recording apparatus for the production of cinema films. | Revenue | 10 per cent ad valorem. | .. | ... |
| | 72(23) | Sugar manufacturing and refining machinery. | Revenue | 10 per cent ad valorem. | ... | ..." |
| (III) For | "72(1) | The following textile machinery and apparatus by whatever power operated, namely healds; heald cords and heald knitting needles; reeds and shuttles; warp and weft preparation machines; anelkoms; bobbins and pinnas; dobbies; Jacquard machines; Jacquard burners; linen cords; Jacquard cards; punching plates for Jacquard cards; warping mills; multiple box sleyes; solid border sleyes; tape sleyes; swivel sleyes; tape looms; wool carding machines; wool spinning machines; hosiery machinery; coir mat shearing | Revenue | 10 per cent ad valorem. | ... | ..." |

| Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|----------|--|----------------|--------------------------------|---|------------------|--------------------------------------|
| | | | | The United Kingdom | A British Colony | |
| | machines ; coir fibre willowing machines ; head knitting machines ; dobby cards ; lattices and lags for dobbies ; wooden winders ; silk looms ; silk throwing and reeling machines ; cotton yarn reeling machines ; sizing machines ; doubling machines ; silk twisting machines ; cone winding machines ; piano card cutting machines ; harness building frames ; carding and denting hobs ; sewing thread ball making machines ; cumbi finishing machinery ; hank boilers ; cotton carding and spinning machines ; nail eyes, lingoos comber boards and comber board frames ; take-up motions, temples and pickers ; picking bands ; picking aticks ; printing machines ; roller cloth ; clearer cloth ; sizing flannel ; and roller skinning. | | | | | |
| "72(1) | The following textile machinery and apparatus by whatever power operated, namely, heads ; head cords and head knitting needles ; reeds and shuttles ; warp and weft preparation machinery and looms ; bobbins and pins ; dobbies ; Jacquard machines ; Jacquard harness linen cords ; Jacquard cards ; punching plates for Jacquard cards ; warping mills ; multiple box sleya ; solid border sleya ; tape sleya ; swivel sleya ; tape looms ; hosiery machinery ; coir mat shearing machines ; coir fibre willowing machines ; head knitting machines ; dobby cards ; lattices and lags for dobbies ; wooden winders ; silk looms ; silk throw- | Revenue | 10 per cent <i>ad valorem.</i> | ... | ... " | |

*whether and
where in their
appropriate
places.*

| Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|---------------------------------|---|---|-------------------------|---|------------------|--------------------------------------|
| | | | | The United Kingdom | A British Colony | |
| "72(24) | ing and reeling machines; cotton yarn reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding machines; piano card cutting machines; harness building frames; cards lacing frames; drawing and denting hooks; sewing thread balls making machines; cumbil finishing machinery; hank bollies; cotton carding and spinning machines; nail eyes; lingoies, comber boards and comber board frames; take-up motions, temples and pickers; picking bands; picking sticks; printing machines; roller cloth; clearer cloth; sizing flannel; and roller skins. | Revenue | 10 per cent ad valorem. | ... | ... | " |
| "72(8) | Component parts of machinery as defined in Items Nos. 72, 72(1) and 72(2), namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose: Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable. | Revenue | 10 per cent ad valorem. | ... | ... | " |
| Insert in the appropriate place | "72(25) | Component parts of boot and shoe manufacturing machinery, cinema projecting apparatus, metal working, | Revenue | 10 per cent ad valorem. | ... | " |

| | Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|--------------------|----------|--|-----------------------|--------------------------------|---|------------------|--------------------------------------|
| | | | | | The United Kingdom | A British Colony | |
| | | machinery other than machine tools, mining machinery, oil crushing and refining machinery, petroleum and gas well drilling equipment, refrigerating machinery other than domestic refrigerators, sound-recording apparatus for the production of cinema films, sugar manufacturing and refining machinery and machines for the carding, spinning and washing of wool, namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose, but excluding electric motors, belting and steel belt lacing, wire heads, bobbins and pickers. | | | | | |
| | "72 (4) | Passenger lifts and component parts and accessories thereof. | Revenue | 80 per cent <i>ad valorem.</i> | ... | ..." | |
| <i>Substitutes</i> | "72 (4) | Passenger lifts and component parts and accessories thereof. | Revenue | 25 per cent <i>ad valorem.</i> | ... | ..." | |
| | "72 (5) | Domestic refrigerators. | Preferential revenue. | 36 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem</i> | ..." | |
| <i>Substitutes</i> | "72 (5) | Domestic refrigerators and parts therefor such as are specially designed for use with such refrigerators. | Preferential revenue. | 80 per cent <i>ad valorem.</i> | 24 per cent <i>ad valorem</i> | ..." | |
| | "72 (6) | Machinery and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified, and any | Revenue | 80 per cent <i>ad valorem.</i> | ... | ..." | |
| <i>After</i> | "72 (6) | | | | | | |

| Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|---|---|----------------|---------------------------------|---|------------------|--------------------------------------|
| | | | | The United Kingdom | A British colony | |
| | machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one-quarter of one-brake horse-power. | | | | | |
| <i>Insert in the appropriate place.</i> | | | | | | |
| "72 (26) | Typewriters . . . | Revenue | 20 per cent <i>ad valorem</i> . | ... | ... | |
| 72 (27) | Component parts of typewriters. | Revenue | 20 per cent <i>ad valorem</i> . | ... | ... | |
| 72 (28) | Office machines, all sorts, not otherwise specified, operated by manual labour or requiring for their operation less than one-quarter of one brake horse-power and component parts thereof. | Revenue | 20 per cent <i>ad valorem</i> . | ... | ... | " |
| <i>(vii) For</i> | "72 (8) The following Agricultural Implements, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed and corn crushers, chaff-cutters, root-cutters, ensilage-cutters, horse and bullock gear, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed drills, hay-todders, hay-presses, potato diggers, latex spouts, spraying machines, powder-blowers, white ant exterminating machines, beet pullers, broadcast seeders, corn pickers, corn shellers, culti-packers, draw scrapers, stalk cutters, huskers and shredders, potato planters, lime savers, manure spreaders, listers, soil graders, and rakes; also agricultural tractors, also component parts of these implements, machines or tractors, provided that they can be readily fitted into their proper places in the implements, machines or tractors for | ... | Free | ... | ... | " |

| Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|--|--|---|-----------------------|---|------------------|--------------------------------------|
| | | | | The United Kingdom | A British Colony | |
| | which they are imported and that they cannot ordinarily be used for purposes unconnected with agriculture. | | | | | |
| <i>Substitutes and import in their appropriate places.</i> | "72 (8) | The following Agricultural Implements, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed and corn crushers, chaff-cutters, root-cutters, ensilage-cutters, horse and bullock gear, cultivators, scarifiers, harrows, cloud crushers, seed-drills, hay tidders, potato-diggers, latex spouts, spraying machines, powder-blowers, whiteant exterminating machines, beet pullers, broadcast seeders, corn pickers, corn threshers, cuti-power, drag scrapers, stalk cutters, huskers and shredders, potato planters, lime sowers, manure spreaders, lists, soil graders, and rakes; also component parts of these implements or machines, provided that they can be readily fitted into their proper places in the implements or machines for which they are imported, and that they cannot ordinarily be used for purposes unconnected with agriculture. | ... | Free | ... | ... |
| | 72 (29) | Plough and parts thereof. | ... | 0 | ... | ... |
| | 72 (30) | Agricultural tractors and parts thereof. | ... | 10 | ... | ... |
| | 72 (31) | Hay presses | ... | 10 | ... | ..." |
| <i>VIII) For</i> | "72 (9) | The following Dairy and Poultry Farming Appliances, namely, cream separators, milking machines, | ... | 5% | ... | ..." |

| Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|----------|---|--|-----------------------|---|------------------|--------------------------------------|
| | | | | The United Kingdom | A British Colony | |
| | milk sterilising or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, butter workers, milk-bottle fillers and cappers, apparatus specially designed for testing milk and other dairy produce, and incubators; also component parts of these appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported and that they cannot ordinarily be used for other than dairy and poultry farming purposes. | | | | | |
| " 72 (9) | The following Dairy and Poultry Farming Appliances, namely, cream separator, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, butter workers, milk-bottle fillers and cappers, apparatus specially designed for testing milk and other dairy produce, and incubators; also component parts of these appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported and that they cannot ordinarily be used for other than dairy and poultry farming purposes. | ... | Free | ... | ... | |
| 72 (32) | Milking machines. | ... | Free | ... | ... | " |
| (ix) For | " 73 (2) | The following Electrical Instruments, Apparatus and Appliances, namely, telegraphic and telephonic instruments, apparatus and appliances not otherwise specified, flash lights, carbons, | Revenue | 30 per cent ad valorem. | ... | " |

| | Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|---|-------------------|--|--|---|---|------------------|--------------------------------------|
| | | | | | The United Kingdom | A British Colony | |
| | | condensers, and bell apparatus, and switch boards, designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 volts; also accumulators, batteries and electro-medical apparatus. | | | | | |
| <i>Substitute and insert in their appropriate places.</i> | " 73 (2) | The following Electrical Instruments, Apparatus and Appliances, namely, telegraphic and telephonic instruments, apparatus and appliances not otherwise specified, flash lights, condensers, and bell apparatus, and switch boards, designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 volts; also accumulators and batteries not otherwise specified. | Revenue | 80 per cent ad valorem. | ... | ... | |
| | 73 (6) | Carbons, electric . | Revenue | 20 per cent ad valorem. | ... | ... | |
| | 73 (9) | Electro-medical apparatus. | Revenue | 20 per cent ad valorem. | ... | ... | " |
| <i>(Tx) For</i> | " 73 (4) | Wireless Reception Instruments and Apparatus and component parts thereof, including all electric valves, amplifiers and loud-speakers which are not specially designed for purposes other than wireless reception or are not original parts of and imported along with instruments or apparatus so designed. | Preferential revenue. | 60 per cent ad valorem. | 48 per cent ad valorem. | ... | " |
| <i>Substitute and insert in their appropriate places.</i> | " 73(4) 73(10) | Complete wireless receiver. Electric valves specially designed for wireless reception instruments. Component parts amplifiers and loud-speakers of wireless reception instruments other than electric valves. | Preferential revenue. Preferential revenue. | 50 per cent ad valorem. 50 percent ad valorem. | 44 per cent ad valorem. 44 per cent ad valorem. | ... | |
| | 73(11) | Combination radio-phonographs. | Preferential revenue. | 50 per cent ad valorem. | 44 per cent ad valorem. | ... | |
| | 73(12) | | Preferential revenue. | 54 per cent ad valorem.' | 48 per cent ad valorem. | ... | |

| Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce of manufacture of | | Duration of protective rates of duty |
|---|----------------------------------|--|---------------------------------|---|------------------|--------------------------------------|
| | | | | The United Kingdom | A British Colony | |
| 78(13) | Wireless transmission apparatus. | Preferential revenue. | 20 per cent <i>ad valorem</i> . | 20 per cent <i>ad valorem</i> . | ... " | |
| (xi) For | 74(2) | Railway materials for permanent-way and rolling-stock, namely, sleepers, other than iron and steel, and fastenings thereof; bearing plates, chairs, interlocking apparatus, brake-gear, shunting skids, couplings and springs, signals, turn-tables, weigh-bridges, carriages, wagons, traversers, rail removers, scooters, trolleys, trucks, also cranes, water-crane and water-tanks when imported by or under the orders of a railway administration: | Revenue | 18½ per cent <i>ad valorem</i> . | ... | ... |
| | | Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Central Government may, by notification in the official Gazette, specifically include therein: | | | | |
| | | Provided also that articles of machinery as defined in Item Nos. 72 or 72 (3) shall not be deemed to be included hereunder. | | | | |
| Substitute and insert in their appropriate place. | "74(2) | Railway materials for permanent-way and rolling-stock, namely, sleepers, other than iron and steel and wood, and fastenings thereof; bearing plates, chairs, interlocking apparatus, brake-gear, shunting skids, couplings and springs, signals, turn-tables, weigh-bridges, carriages, wagons, traversers, rail removers, scooters, trolleys, trucks; also cranes, water-crane and | Revenue | 18½ per cent <i>ad valorem</i> | .. | .. |

| Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|-----------|---|-----------------------|--------------------------------|---|------------------|--------------------------------------|
| | | | | The United Kingdom | A British Colony | |
| 74(4) | <p>water-tanks when imported by or under the orders of a railway administration;</p> <p>Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Central Government may, by notification in the official Gazette, specifically include therein;</p> <p>Provided also that articles of machinery as defined in Item Nos. 72 or 72(3) shall not be deemed to be included hereunder.</p> <p>Wooden railway sleepers when imported by or under the orders of a railway administration;</p> <p>Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Central Government may, by notification in the official Gazette, specifically include therein.</p> | Revenue | 15 per cent <i>ad valorem.</i> | ... <i>ad</i> | ... " | ... |
| (xii) For | "75 (1) Motor cars including taxi cabs and articles (other than rubber tyres and tubes) adapted for use as parts and accessories thereof, provided that such articles as are ordinarily also used for other purposes than as parts and accessories of motor vehicles included in this item or in Item Nos. 75 (2) and 75(3) shall be dutiable at the rate of duty specified for such articles. | Preferential revenue. | 50 per cent <i>ad valorem.</i> | 42½ per cent <i>ad valorem.</i> | ... " | |

| | Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|--|----------|--|-----------------------|--|---|------------------|--------------------------------------|
| | | | | | The United Kingdom | A British Colony | |
| Substitute | "75(1) | Motor cars including taxi cabs and articolles (other than rubber tyres and tubes) adapted for use as parts and accessories thereof, provided that such articles as are ordinarily also used for other purposes than as parts and accessories of motor vehicles included in this Item or in Items Nos. 75 (2) and 75 (3) shall be dutiable at the rate of duty specified for such articles. | Preferential revenue. | Preferential rate of duty actually charged at the time for such products of United Kingdom origin plus 6 percent ad valorem. | 54 per cent ad valorem. | ... " | |
| (xii) For | "77 (2) | Optical, Scientific, Philosophical and Surgical Instruments, apparatus and appliances. | Revenue | 30 per cent ad valorem. | ... | ..." | |
| Substitute and insert in their appropriate places. | "77 (2) | Scientific, Philosophical and Surgical Instruments, apparatus and appliances. | Revenue | 30 per cent ad valorem. | ... | ..." | |
| | 77 (4) | Optical Instruments, apparatus and appliances. | Revenue | 20 per cent ad valorem. | ... | ..." | |
| (xly) For | "78 | Clocks and watches and parts thereof. | Revenue | 60 per cent ad valorem. | ... | ..." | |
| Substitute | "78 | Clocks and watches and parts thereof not otherwise specified. | Revenue | 60 per cent ad valorem. | ... | ..." | |
| | 78 (1) | One-day alarm clocks | Revenue | 50 per cent ad valorem. | ... | ..." | |
| (lxv) For | "79 | Musical Instruments and parts thereof, all sorts and records for talking machines. | Revenue | 60 per cent ad valorem. | ... | ..." | |
| Substitute | "79 | Musical Instruments and parts thereof, all sorts and records for talking machines. | Revenue | 50 per cent ad valorem. | ... | ..." | |
| (lxvi) For | "84 | Toys, games, playing cards and requisites for games and sports, bird shot, toy cannons, air guns and air pistols for the time being excluded in any part of British India from the operation | Revenue | 60 per cent ad valorem. | ... | ..." | |

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| | Item No. | Name of article | Nature of duty | Standard rate of duty | Preferential rate of duty if the article is the produce or manufacture of | | Duration of protective rates of duty |
|------------|----------|--|----------------|---------------------------------|---|------------------|--------------------------------------|
| | | | | | The United Kingdom | A British Colony | |
| | | of all the prohibitions and directions contained in the Indian Arms Act, 1878, and bows and arrows. | | | | | |
| Substitute | "84 | Toys, games, playing cards and requisites for games and sports (excluding fishing hooks), bird shot, toy cannons, air guns and air pistols for the time being excluded in any part of British India from the operation of all the prohibitions and directions contained in the Indian Arms Act, 1878, and bows and arrows. | Revenue | 75 per cent <i>ad valorem</i> . | ... | ... | |
| | 84 (1) | Fishing hooks | Revenue | 30 per cent <i>ad valorem</i> . | ... | ..." | |

SCHEDULE B

(See section 4)

I. Articles comprised in Items Nos. 4, 9(8), 18(4), 15, 20(1), 20(2), 20(8), 20(5)(a), 20(6)(a), 20(9)(a), 22(5)(b), 27(2), 28(8), 80, 80(2)(a), (b), (c) and (d), 85, 45, 49(a) and (b), 55, 60(2), 60(8), 72(1), 72(8), 72(9), 78(2), 74(2), 77(2), 78 and 84.

II. Articles comprised in Item No. 24(8), in so far as the rate of duty shown under the column headed "A British Colony" is concerned.

III. Articles comprised in Item No. 28, in so far as the rates of duty shown under the columns headed "The United Kingdom" and "A British Colony" are concerned.

IV. Articles comprised in Item No. 75(1) in so far as the rate of duty shown under the column headed "The United Kingdom" is concerned.

SCHEDULE C

(See section 5)

| Serial No. | No of Item in the First Schedule to the Tariff Act | Name of article |
|------------|--|---|
| 1 | 15 (3) | Tallow. |
| 2 | 46 (2) | Wool, raw, and wool tops. |
| 3 | 64 (2) | Copper unwrought, ingots, blooms, slabs, cakes, tiles, blocks, bricks, billets, cathodes, blister, bars (electrolytic wire bars). |
| 4 | 67 (3) | Lead ingots, pigs and lead scrap. |
| 5 | 68 (1) | Zinc, unwrought, including cakes, bars, blocks, ingots, tiles, (other than boiler tiles), hard or soft slabs and plates, dust dress and ashes, and broken zinc. |
| 6 | 78 | Aeroplanes, aeroplane parts, aeroplane engines, aeroplane engine parts and rubber tyres and tubes used exclusively for aeroplanes. |

K. V. K. SUNDARAM,
Secy. to the Govt. of India.

